

### Abstract of the Disclosure

A composition of matter comprises a lanolin free absorption base. The absorption base includes a superior lanolin free emulsifier selected for its HLB (hydrophilic-lipophilic balance) compatibility, neutral, nonionic absorption base ideal for the incorporation of many active ingredients. Use of this emulsifier permits low production temperatures during base manufacture, thereby allowing incorporation of heat labile active ingredients. More efficient emulsification is realized, which leads to a much lower concentration of emulsifier. The absorption base is especially effective formulation for hydrocortisone or its salts due to HLB compatibility, and stabilizing ingredients often found in prior art products can be eliminated due to HLB compatibility.